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**Title of Hearing:** **\*UPDATE: NEW TIME\* Camp Announces Hearing on Tax Reform and Charitable Contributions**

As a private consulting firm that exclusively works with the nonprofit sector domestically and internationally, we urge Congress not to impose any limits or caps to the charitable deduction. As a supporter of the [Charitable Giving Coalition](#), we are committed to ensuring that members of Congress understand the significant and detrimental impacts that a proposed reduction to the charitable deduction would have on the clients we serve, and their constituents, in turn.

We believe that the proposed limit of itemized deductions could adversely affect charitable giving. People in the United States give to worthwhile causes for many reasons—incentives such as tax deductions being among them. *Tax incentives make more and larger gifts possible, and they do have an impact on donors.*

Since our founding in 1991, we have worked with more than 400 nonprofits across the globe. During this time, we have been involved in a variety of fundraising initiatives. Based on this experience, we can say with authority that for those donors who plan their charitable giving based on the ability to reduce their tax liability through charitable deductions, the proposed cap could negatively impact their willingness to make philanthropic contributions to any number of worthy charitable organizations.

As America continues on its long road towards economic recovery and vitality, a strong philanthropic sector is a necessity, not a luxury. The nonprofit sector, with its varied service-based organization and community institutions, provides a critical safety net for millions of American citizens in need. Nonprofits and charitable organizations supported through the generosity of millions of philanthropic Americans have been crucial during times of upheaval and uncertainty in our country, particularly in the wake of natural disasters like Hurricane Irene and Superstorm Sandy.

As you can imagine, any cap or limitation on charitable deductions undermines charitable giving and would have long-lasting negative consequences for nonprofit stakeholders around the world. The crucial work of the nonprofit sector – developing medications and vaccines, improving public education and health, protecting the environment and our oceans, creating jobs in a variety of sectors, enhancing appreciation for arts and culture – is more important than ever, and increasingly relies on the support of individual philanthropists. This is not the time to dismantle the charitable

giving deduction – not while local, state, and federal budgets and nonprofits continue to suffer the consequences of America’s recession: increased demand for services with significantly fewer resources to get the job done effectively and efficiently.

The charitable deduction is much different than other itemized deductions in that it encourages individuals to give away a portion of their income to those in need. It rewards a selfless act, and it encourages taxpayers to give more gifts to charities than they would otherwise have given. In 2011, individuals gave \$298 billion to support charitable causes, according to [Giving USA](#). Much of that giving is claimed as a charitable deduction by millions of taxpayers each year, meaning they are not subjected to federal income taxes on money they give away to charities.

Data suggests that for every dollar a donor gets in tax relief for his or her donation, the public typically receives three dollars of benefit. No other tax provision generates that kind of positive public impact.

We urge you to maintain the current charitable deduction to promote a vibrant charitable sector and the benefits the sector provides to the economy and the American public. America’s strong philanthropic tradition should not be dismantled by imposing limits on a 100-year tradition that encourages giving through charitable donations.

We welcome the opportunity to speak at future hearings in order to discuss the unique value of the charitable deduction.

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**ROBERT I. EVANS, Founder and Managing Director of EHL Consulting**, has spent over 35 years enabling significant domestic and international organizations meet their fund, leadership, and organizational development goals. He is regarded as an authority on nonprofit development strategy. Mr. Evans serves as a Board member of the [Giving Institute](#), belongs to several professional organizations, and is frequently published and quoted in professional journals.

**AVRUM D. LAPIN, Senior Partner and Director of EHL Consulting**, has provided fundraising and strategic development counsel to over 300 clients in the United States and overseas for over 25 years. He possesses expertise in fund, leadership and organizational advancement for a broad spectrum of educational, health care, social service, cultural, and faith-based organizations. He speaks often to both domestic and international groups on timely issues relating to fundraising and organizational success.